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Material Management Process	1 of 7	E8	0

1. Process Area: Material Management	2. Key Guidelines: 21 (DCAA)	3. Cross-Process Guidelines 9, 10, 12, 22, 23, 27	4. Guideline #: 21 - DCAA	5. Standard Ref: 2.3.f
6. Guideline Statement: For EVMS, the material accounting system will provide for: (1) Accurate cost accumulation and assignment of costs to control accounts in a manner consistent with the budgets using recognized, acceptable, costing techniques. (2) Cost performance measurement at the point in time most suitable for the category of material involved, but no earlier than the time of progress payments or actual receipt of material. (3) Full accountability of all material purchased for the program including the residual inventory.				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="display: flex; justify-content: space-around; align-items: center;"> _____ Yes _____ No </div>				
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12. CIOs (if issued):				
13. Notes:				

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Material Management Process	2 of 7	E8	0

1. Process Area: Material Management	2. Key Guidelines: 21 (DCAA)	3. Cross-Process Guidelines 9, 10, 12, 22, 23, 27	4. Guideline #: 9	5. Standard Ref: 2.2.d
6. Guideline Statement: <i>Establish budgets for authorized work with identification of significant cost elements (labor, material, etc.) as needed for internal management and for control of subcontractors.</i>				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="display: flex; justify-content: space-around; align-items: center;"> _____ Yes _____ No </div>				
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12. CIOs (if issued):				
13. Notes:				

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1. Process Area: Material Management	2. Key Guidelines: 21 (DCAA)	3. Cross-Process Guidelines 9, 10, 12, 22, 23, 27	4. Guideline #: 10	5. Standard Ref: 2.2.e
6. Guideline Statement: <i>To the extent it is practical to identify the authorized work in discrete work packages, establish budgets for this work in terms of dollars, hours, or other measurable units. Where the entire control account is not subdivided into work packages, identify the far term effort in larger planning packages for budget and scheduling purposes.</i>				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="display: flex; justify-content: space-around; align-items: center;"> _____ Yes _____ No </div>				
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CAR Control Number (if issued):	Subject Area:		Major/Minor	
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12. CIOs (if issued):				
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1. Process Area: Material Management	2. Key Guidelines: 21 (DCAA)	3. Cross-Process Guidelines 9, 10, 12, 22, 23, 27	4. Guideline #: 12	5. Standard Ref: 2.2.g
6. Guideline Statement: <i>Identify and control level-of-effort (LOE) activity by time-phased budgets established for this purpose. Only that effort which is not measurable or for which measurement is impractical may be classified as LOE.</i>				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="display: flex; justify-content: space-around; align-items: center;"> <div>_____ Yes</div> <div>_____ No</div> </div>				
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CAR Control Number (if issued):	Subject Area:			Major/Minor
12. CIOs (if issued):				
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1. Process Area: Material Management	2. Key Guidelines: 21 (DCAA)	3. Cross-Process Guidelines 9, 10, 12, 22, 23, 27	4. Guideline #: 22	5. Standard Ref: 2.4.a
6. Guideline Statement: <i>At least on a monthly basis, generate the following information at the control account and other levels as necessary for management control using actual cost data from, or reconcilable with, the accounting system:</i> <ol style="list-style-type: none"> <i>Comparison of the amount of planned budget and the amount of budget earned for work accomplished. This comparison provides the schedule variance.</i> <i>Comparison of the amount of budget earned with the actual (applied where appropriate) direct costs for the same work. This comparison provides the cost variance.</i> 				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="display: flex; justify-content: space-around; align-items: center;"> _____ Yes _____ No </div>				
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CAR Control Number (if issued):	Subject Area:		Major/Minor	
CAR Control Number (if issued):	Subject Area:		Major/Minor	
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1. Process Area: Material Management	2. Key Guidelines: 21 (DCAA)	3. Cross-Process Guidelines 9, 10, 12, 22, 23, 27	4. Guideline #: 23	5. Standard Ref: 2.4.b
6. Guideline Statement: <i>Identify, at least monthly, the significant differences between both planned and actual schedule performance and planned and actual cost performance, and provide the reasons for the variances in the detail needed by program management.</i>				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="text-align: center;">_____ Yes _____ No</div>				
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12. CIOs (if issued):				
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1. Process Area: Material Management	2. Key Guidelines: 21 (DCAA)	3. Cross-Process Guidelines 9, 10, 12, 22, 23, 27	4. Guideline #: 27	5. Standard Ref: 2.4.f
6. Guideline Statement: <i>Develop revised estimates of cost at completion based on performance to date, commitment values for material, and estimate of future conditions. Compare this information with the performance measurement baseline to identify variances at completion important to supplier management and any applicable customer reporting requirements including statements of funding requirements.</i>				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="text-align: center;">_____ Yes _____ No</div>				
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